EXHIBIT B

Business Operations (.1 Hours; \$ 56.00)

Services rendered in this category pertain to the analysis and administration of the Debtor's business operations.

Total Task Code .03 .1

Case Administration (147.0 Hours; \$ 22,305.00)

Services rendered in this category pertain to the general administration of the bankruptcy case and coordination with local counsel to the Asbestos Committee on all pending matters.

Total Task Code .04 147.0

Claim Analysis Objection & Resolution (Asbestos) (98.7 Hours; \$ 28,365.50)

Services rendered in this category pertain to the review, analysis of and response to claims filed against the Debtors' estate.

Total Task Code .05 98.7

Committee, Creditors' Noteholders' or Equity Holders' (1.9 Hours; \$ 1,257.50)

Services rendered in this category include preparation for and participation in committee meetings and conference calls; general memoranda to Committee and local counsel; and response to inquiries from Committee members and/or their counsel.

Total Task Code .07 1.9

Employee Benefits/Pension (.1 Hours; \$ 56.00)

Services rendered in this category pertain to the review and analysis of the Debtors' executive compensation and employee benefit plans.

Total Task Code .08 .1

- 2 -

Fee Applications, Applicant (13.2 Hours; \$ 3,234.00)

Services rendered in this category pertain to the preparation and review of Caplin & Drysdale's fee applications including the fees and expenses of Caplin & Drysdale's special consultant, Professor Elizabeth Warren.

Total Task Code .12 13.2

Fee Applications, Others (2.6 Hours; \$ 679.00)

Services rendered in this category pertain to the review of the fee applications of professionals and experts other than Caplin & Drysdale.

Total Task Code .13 2.6

<u>Tax Issues (22.9 Hours; \$ 7,916.50)</u>

Services rendered in this category pertain to the analysis of tax issues regarding the Debtor's estate and a potential reorganization plan.

Total Task Code .19 22.9

Non-Working Travel Time (18.6 Hours; \$ 3,401.25)

Services rendered in this category include nonworking time spent by Caplin & Drysdale attorneys traveling to hearings, conferences and Committee meetings. Such time is billed at one-half an attorney's usual hourly rate.

Total Task Code .21 18.6

Fraudulent Conveyance Adv. Proceeding (525.0 Hours; \$ 179,455.50)

Services rendered in this category pertain to the litigation of adversary actions against the Debtors, their subsidiaries and other entities regarding the protection and recapture of estate assets.

Total Task Code .30 525.0